

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Jonathan Croy,)	
)	
Petitioner,)	
)	
v.)	Docket No. 22861-14 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

On January 8, 2016, respondent filed a Motion To Dismiss for Lack of Prosecution. Among other things, in his motion respondent states/indicates that: (1) respondent has been advised that petitioner died on January 13, 21015, after the petition in this case was filed; (2) respondent has further been advised that there is no representative or fiduciary currently authorized to act for decedent's estate; (2) respondent has also been advised that decedent's estate has not been probated, and that it appears that estate will not be probated in the near future; and (3) decedent has four ascertainable heirs at law, his surviving spouse Tania Croy, and his three issue, Valerie Doolan, Melissa Packer, and Jordan Croy. In an Order dated January 11, 2016, the Court, among other things, directed Tania Croy, Valerie, Doolan, Melissa Packer, and Jordan Croy each, on or before February 17, 2016, to file a Response to that order setting forth and discussing fully whether he/she wishes to continue to litigate this case on decedent's behalf and dispute the notice of determination issued to petitioner upon which this case is based, and if so, whether he/she will seek to have decedent's estate probated and have a fiduciary appointed for decedent's estate. By Order dated February 18, 2016, the Court extended to March 18, 2016, the time within which Tania Croy, Valerie Doolan, Melissa Packer, and Jordan Croy shall file a Response to that January 11, 2016, order.

On March 11, 2016. Aaron A. Farmer electronically filed an Entry of Appearance (Index #0014) as counsel for third party Tania Croy in this case. On March 11, 2016, Aaron A. Farmer electronically filed an Entry of Appearance (Index #0015) as counsel for third party Jordan Croy in this case. On March 11, 2016, Aaron A. Farmer electronically filed an Entry of Appearance (Index #0016) as counsel for third party Valerie Doolan in this case. On March 11, 2016, Aaron A. Farmer filed an Entry of Appearance (Index #0017) as counsel for third party Melissa Packer in this case.

SERVED Mar 15 2016

Tania Croy, Jordan Croy, Valerie Doolan, and Melissa Packer are not parties to this case. Because they are third parties and not parties to this case, Mr. Farmer's filing of entries of appearance as counsel for them is improper. See Tax Court Rule 24(a), (b), (c), and (f).

The foregoing considered and for cause, it is

ORDERED that Aaron A. Farmer's Entry of Appearance (Index #0014) filed March 11, 2016, is hereby deemed stricken from the Court's record. It is further

ORDERED that Aaron A. Farmer's Entry of Appearance (Index #0015) filed March 11, 2016, is hereby deemed stricken from the Court's record. It is further

ORDERED that Aaron A. Farmer's Entry of Appearance (Index #0016) filed March 11, 2016, is hereby deemed stricken from the Court's record. It is further

ORDERED that Aaron A. Farmer's Entry of Appearance (Index #0017) filed March 11, 2016, is hereby deemed stricken from the Court's record. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on Tania Croy, Valerie Doolan, Melissa, Packer, and Jordan Croy, at the address listed for that her/him in respondent's motion to dismiss for lack of prosecution, filed on January 8, 2016.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
March 15, 2016